

## REMARKS

In view of the above amendments and following remarks, reconsideration and further examination are requested.

In the Advisory Action mailed July 5, 2006, it was explained as to why claims 17-35 were found to read on Tam and/or Hsia.

Accordingly, by the current Amendment, independent claims 17, 21, 26 and 34 have been amended so as to further distinguish these claims from the relied-upon references. Each of independent claims 17, 21, 26 and 34 is believed to be allowable over Tam and Hsia either taken alone or in combination for the following reasons.

Neither Tam nor Hsia discloses or suggests **flexible connecting flaps of a material different than a material of the side parts**, as required by claim 17.

Neither Tam nor Hsia discloses or suggests **two elastic members embedded in two side parts near a boundary between the body part and the seat part, and two additional elastic members embedded in portions of the two side parts positioned laterally of the seat part**, as required by claim 21.

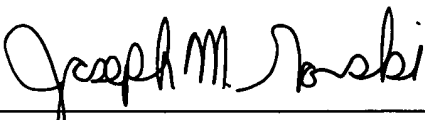
And, neither Tam nor Hsia discloses or suggests **a first string having two ends positioned and fastened to two ends within a side part, and a second string having two ends positioned and fastened to two ends within another side part**, as required by each of claims 26 and 34.

Accordingly, it is respectfully submitted that the application is now in condition for allowance, with the allowed claims being 17-21 and 24-35, and an early Notice of Allowance is earnestly solicited.

If after reviewing this Amendment, the Examiner believes that any issues remain which must be resolved before the application can be passed to issue, the Examiner is invited to contact the Applicants' undersigned representative by telephone to resolve such issues.

Respectfully submitted,

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